

STATE OF ILLINOIS

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Facility Name & ID Number Lutheran Care Center# 0025023 Report Period Beginning: 10/01/04 Ending: 09/30/05

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>96</u>	Skilled (SNF)	<u>96</u>	<u>35,040</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>96</u>	TOTALS	<u>96</u>	<u>35,040</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>3,624</u>	<u>6,703</u>	<u>3,102</u>	<u>13,429</u>	8
9	SNF/PED					9
10	ICF	<u>4,872</u>	<u>9,349</u>		<u>14,221</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>8,496</u>	<u>16,052</u>	<u>3,102</u>	<u>27,650</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 78.91%

D. How many bed-hold days during this year were paid by the Department?

0 (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)None

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?YES ☒NO ☐Non-allowable costs have been
eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☒NO ☐

I. On what date did you start providing long term care at this location

Date started 10/01/80

J. Was the facility purchased or leased after January 1, 1978?

YES ☒Date 10/01/80NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒NO ☐

If YES, enter number

of beds certified 96 and days of care provided 3,102Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL

☒

MODIFIED

CASH*

☐

CASH*

☐

Is your fiscal year identical to your tax year

YES

☒

NO

☐Tax Year: 09/30/05 Fiscal Year: 09/30/05

* All facilities other than governmental must report on the accrual basis

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 3

Facility Name & ID Number Lutheran Care Center

0025023

Report Period Beginning: 10/01/04

Ending: 09/30/05

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	269,076	22,061	6,547	297,684		297,684		297,684		1
2	Food Purchase		151,873		151,873		151,873	(8,600)	143,273		2
3	Housekeeping	81,576	18,082		99,658		99,658		99,658		3
4	Laundry	80,354	15,856		96,210		96,210		96,210		4
5	Heat and Other Utilities			101,029	101,029		101,029		101,029		5
6	Maintenance	36,260	3,094	27,596	66,950		66,950		66,950		6
7	Other (specify):*										7
8	TOTAL General Services	467,266	210,966	135,172	813,404		813,404	(8,600)	804,804		8
	B. Health Care and Programs										
9	Medical Director			2,400	2,400		2,400		2,400		9
10	Nursing and Medical Records	1,134,305	83,017	2,907	1,220,229		1,220,229		1,220,229		10
10a	Therapy	138,583	209		138,792		138,792		138,792		10a
11	Activities	64,437	1,844	974	67,255		67,255		67,255		11
12	Social Services	36,097	540	527	37,164		37,164		37,164		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	1,373,422	85,610	6,808	1,465,840		1,465,840		1,465,840		16
	C. General Administration										
17	Administrative	58,183			58,183		58,183		58,183		17
18	Directors Fees										18
19	Professional Services			54,061	54,061		54,061		54,061		19
20	Dues, Fees, Subscriptions & Promotion			10,776	10,776		10,776	(3,075)	7,701		20
21	Clerical & General Office Expense	97,247	5,853	22,515	125,615		125,615	(836)	124,779		21
22	Employee Benefits & Payroll Taxes			589,767	589,767		589,767	(298)	589,469		22
23	Inservice Training & Education										23
24	Travel and Seminars			5,451	5,451		5,451		5,451		24
25	Other Admin. Staff Transportation			3,780	3,780		3,780		3,780		25
26	Insurance-Prop.Liab.Malpractice			114,968	114,968		114,968		114,968		26
27	Other (specify):*										27
28	TOTAL General Administration	155,430	5,853	801,318	962,601		962,601	(4,209)	958,392		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	1,996,118	302,429	943,298	3,241,845		3,241,845	(12,809)	3,229,036		29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Lutheran Care Center

#0025023

Report Period Beginning:

10/01/04

Ending:

09/30/05

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			158,177	158,177		158,177	1,427	159,604			30
31	Amortization of Pre-Op. & Org											31
32	Interest			3,290	3,290		3,290	(3,290)				32
33	Real Estate Taxes			309	309		309	(309)				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicle			1,439	1,439		1,439		1,439			35
36	Other (specify): ^a											36
37	TOTAL Ownership			163,215	163,215		163,215	(2,172)	161,043			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Center:		65,715		65,715		65,715		65,715			39
40	Barber and Beauty Shops			15,928	15,928		15,928		15,928			40
41	Coffee and Gift Shop:											41
42	Provider Participation Fee			52,560	52,560		52,560		52,560			42
43	Other (specify): ^a Nonallowable Costs	125,692	31,974	225,753	383,419		383,419	(383,419)				43
44	TOTAL Special Cost Centers	125,692	97,689	294,241	517,622		517,622	(383,419)	134,203			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,121,810	400,118	1,400,754	3,922,682		3,922,682	(398,400)	3,524,282			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

**See Schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Program				3
4	Non-Patient Meals	(5,441)	2		4
5	Telephone, TV & Radio in Resident Room				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patient				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	1,427	30		9
10	Interest and Other Investment Income	(3,290)	32		10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transaction				15
16	Personal Expenses (Including Transportation				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainer				22
23	Malpractice Insurance for Individual				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotion				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employee				27
28	Yellow Page Advertising	(228)	20		28
29	Other-Attach Schedule See Schedule 5A	(390,868)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (398,400)		\$	30

OHF USE ONLY							
48		49		50		51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below. (See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule	\$		31
32	Donated Goods-Attach Schedule			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$		36
(sum of SUBTOTALS)				
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (398,400)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport		x	\$		38
39						39
40	Gift and Coffee Shop		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Lutheran Care Center
Provider #: 0025023
10/01/04 to 09/30/05

Schedule 5A

VI. Adjustment Detail
Line 29 - Other

<u>Non-allowable expenses</u>	<u>Amount</u>	<u>Reference</u>
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SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 5A

Lutheran Care Center

ID# 0025023

Report Period Beginning: 10/01/04

Ending: 09/30/05

Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Offset dietary fund income	\$ (3,159)	2	1
2	Disallow promotional advertising	(2,747)	20	2
3	Disallow non-allowable chamber dues	(100)	20	3
4	Offset miscellaneous income	(836)	21	4
5	Offset employee uniform income	(298)	22	5
6	Disallow non care related real estate taxes	(309)	33	6
7				7
8	Disallow non care related salaries	(125,692)	43	8
9	Disallow non care related supplies	(31,974)	43	9
10	Disallow non care related expenses	(225,753)	43	10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(390,868)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Lutheran Care Center# 0025023

Report Period Beginning:

10/01/04

Ending:

09/30/05

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(8,600)	0	0	0	0	0	0	0	0	0	0	(8,600)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	(8,600)	0	0	0	0	0	0	0	0	0	0	(8,600)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(3,075)	0	0	0	0	0	0	0	0	0	0	(3,075)	20
21	Clerical & General Office Expenses	(836)	0	0	0	0	0	0	0	0	0	0	(836)	21
22	Employee Benefits & Payroll Taxes	(298)	0	0	0	0	0	0	0	0	0	0	(298)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(4,209)	0	0	0	0	0	0	0	0	0	0	(4,209)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(12,809)	0	0	0	0	0	0	0	0	0	0	(12,809)	29

Summary B

09/30/05

[illegible]

Facility Name & ID Number Lutheran Care Center# 0025023Report Period Beginning: 10/01/04Ending: 09/30/05

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
		N/A				

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☒ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line		Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V			\$			\$	\$	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V				N/A				6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$			\$	\$ *	14

* Total must agree with the amount recorded on line 34 of Schedule VI

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Care Center # 0025023 Report Period Beginning: 10/01/04 Ending: 09/30/05

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference
						Hours	Percent	Description	Amount	
1									\$	1
2										2
3	See attached schedule of Board of Directors									3
4	Note: No members of the Board of Directors provided services to the nursing home nor owned business entities that provided services to the nursing home									4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13								TOTAL	\$	13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME,
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Care Center# 0025023Report Period Beginning: 10/01/04Ending: 09/30/05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☒

Name of Related Organization N/A
 Street Address _____
 City / State / Zip Code _____
 Phone Number (_____) _____
 Fax Number (_____) _____

B. Show the allocation of costs below. If necessary, please attach worksheets

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1					\$	\$			1
2			N/A						2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1							\$					\$	1
2													2
3													3
4													4
5													5
	Working Capital												
6	First Mid-IL Bank & Trust		X	Line of Credit		6/13/97	75,000		demand		0.0575	3,290	6
7													7
8													8
9	TOTAL Facility Related						\$ 75,000	\$				\$ 3,290	9
	B. Non-Facility Related*												
10	First Mid-IL Bank & Trust		X	Luther Terrace Mortgage	\$6,994.00	6/16/97	1,000,000	230,435	06/15/27		0.0750	14,943	10
11								Interest Income Offset				(3,290)	11
12								Non-care related interest				(14,943)	12
13													13
14	TOTAL Non-Facility Related				\$6,994.00		\$ 1,000,000	\$ 230,435				\$ (3,290)	14
15	TOTALS (line 9+line14)						\$ 1,075,000	\$ 230,435				\$	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2004 report.		<div style="border: 1px solid black; padding: 2px; display: inline-block;"> Important, please see the next worksheet, "RE_Tax". The real estate tax statement and l must accompany the cost report </div>		\$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)				\$	2
3. Under or (over) accrual (line 2 minus line 1).				\$	3
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)				\$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)				\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.					
TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)				\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru				\$	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:	2000	_____	8
	2001	_____	9
	2002	_____	10
	2003	_____	11
	2004	N/A	12

This entity is a not-for-profit facility and does not pay real estate taxes.

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2004	\$	13
14	PLUS APPEAL COST FROM LINE 5	\$	14
15	LESS REFUND FROM LINE 6	\$	15
16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity. **This denial must be no more than four years old at the time the cost report is filed.**

SEE ACCOUNTANTS' COMPILATION REPORT

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

FACILITY NAME	<u>Lutheran Care Center</u>	COUNTY	<u>Effingham</u>
FACILITY IDPH LICENSE NUMBER	<u>0025023</u>		
CONTACT PERSON REGARDING THIS REPORT	<u>Karen Hille</u>		
TELEPHONE (618) 483-6136		FAX #: (618) 483-5607	

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services?

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

Page 10A

Facility Name & ID Number Lutheran Care Center

0025023 Report Period Beginning:

10/01/04 Ending:

09/30/05

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 25,884 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1C. Does the Operating Entity? ☒ (a) Own the Facility ☐ (b) Rent from a Related Organization ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization ☒ (c) Rent equipment from Completely Unrelated Organization

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc). List entity name, type of business, square footage, and number of beds/units available (where applicable)

Luther Villas - Independent Living 7 units- 7,700 square feetLuther Terrace - Independent Living 16 units - 13,688 square feetF. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO
If so, please complete the following:1. Total Amount Incurred: N/A 2. Number of Years Over Which it is Being Amortized N/A
3. Current Period Amortization: N/A 4. Dates Incurred: N/ANature of Costs: N/A

(Attach a complete schedule detailing the total amount of organization and pre-operating costs)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Resident Care</u>	<u>239,085</u>	<u>1980</u>	<u>\$ 35,000</u>	<u>1</u>
2	<u>Resident Care</u>	<u>197,415</u>	<u>1987</u>	<u>28,900</u>	<u>2</u>
3	TOTALS			\$ 63,900	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Care Center

0025023

Report Period Beginning:

10/01/04

Ending:

09/30/05

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	96	1980	1969	\$ 867,500	\$ 34,700	25	\$ 34,700		\$ 867,500
5		1980	1969	12,000	480	25	480		12,000
6		1980	1974	141,000	5,640	25	5,640		141,000
7		1980	1969	10,000		25	200	200	10,000
8		1980	1977	1,000		25	20	20	1,000
Improvement Type**									
9	Therapy Room		1981	3,764	151	25	151		3,640
10	Land Improvements		1980	28,500		25			28,500
11	Land Improvements		1986	2,000	80	25	80		1,486
12	Land Improvements		1987	2,143	86	25	86		1,608
13	Land Improvements		1991	491	20	25	20		355
14	Building Improvements		1981	3,486		5			3,486
15	Building Improvements		1982	6,557		20			6,557
16	Building Improvements		1982	163		10			163
17	Building Improvements		1985	940		10			940
18	Building Improvements		1985	2,512	94	20	117	23	2,512
19	Building Improvements		1986	955		10			955
20	Building Improvements		1986	1,949	97	20	97		1,925
21	Building Improvements		1987	2,150		10			2,150
22	Building Improvements		1987	1,023	51	20	51		929
23	Building Improvements		1988	1,500		10			1,500
24	Building Improvements		1989	16,021		10			16,021
25	Building Improvements		1989	241		15			241
26	Building Improvements		1989	14,979		20			14,979
27	Building Improvements		1990	6,315		5			6,315
28	Building Improvements		1990	20,381		10			20,381
29	Building Improvements		1990	10,176	509	15	509		10,176
30	Building Improvements		1990	1,656	83	20	83		1,263
31	Building Improvements		1991	6,000		10			6,000
32	Building Improvements		1992	7,122		7			7,122
33	Building Improvements		1992	4,345		10			4,345
34	Misc Flooring/ Wallpaper		1993	3,762		5			3,762
35									
36									

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Dining Room	1993	\$ 82,632	\$ 2,623	31.5	\$ 2,623		\$ 31,150	37
38	Sprinkler System	1994	31,932	798	40	798		8,952	38
39	Additional Patio Work	1994	1,725	43	40	43		480	39
40	Dining Room Floor	1994	2,788	70	40	70		781	40
41	Breakroom Wallpaper	1994	302	8	40	8		89	41
42	Admin Office Wallpaper	1994	381	10	40	10		110	42
43	Lobby Wall Covering	1994	2,759	69	40	69		771	43
44	Floor Tile	1994	683	17	40	17		190	44
45	Misc. Bldg. Improvements	1994	1,408	35	40	35		391	45
46	Land Imp. - Sewer Line	1994	7,949	199	40	199		2,238	46
47	Land Imp. - Drainage Pipe	1994	860	21	40	21		237	47
48	Misc. Land Improvements	1994	1,279	32	40	32		360	48
49	Building Improvements	1995	7,804	200	40	195	(5)	2,087	49
50	Carpet for Lobby	1995	1,465	146	10	146		1,390	50
51	Office Wallpaper	1995	622	62	10	62		591	51
52	Front Office Wallpaper	1995	825	82	10	82		782	52
53	Activity Office Counter Top	1995	1,575	157	10	157		1,495	53
54	Flooring North Hall	1996	717	72	10	72		682	54
55	Air Conditioner Unit	1996	8,400	840	10	840		7,980	55
56	Air Conditioner Unit	1996	940	94	10	94		893	56
57	Air Conditioner Unit	1996	560	56	10	56		532	57
58	Gas Line	1996	947	95	10	95		901	58
59	Flooring Halls	1995	1,822	182	10	182		1,684	59
60	Flooring Halls	1994	1,267	127	10	127		1,174	60
61	Fire Alarm System	1996	2,429	243	10	243		2,308	61
62	Building Improvements	1996	697	70	10	70		663	62
63	Parking lot improvements	1997	1,500	75	20	75		638	63
64	Parking lot improvements	1997	2,510	251	10	251		2,134	64
65	Electrical wiring	1997	1,171	117	10	117		995	65
66	5 ton air conditioner unit	1997	5,330	533	10	533		4,531	66
67	Front entrance awning	1997	2,867	287	10	287		2,438	67
68	Electrical wiring	1997	966	97	10	97		822	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 1,359,743	\$ 49,702		\$ 49,940	\$ 238	\$ 1,259,280	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

STATE OF ILLINOIS

Page 12B

Facility Name & ID Number Lutheran Care Center

0025023

Report Period Beginning:

10/01/04

Ending:

09/30/05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 1,359,743	\$ 49,702		\$ 49,940	\$ 238	\$ 1,259,280	1
2	New administrative offices	1997	77,471		40	2,905	2,905	14,118	2
3	Dietary refrigeration system	1997	18,095	2,431	10	1,810	(621)	15,708	3
4	Cabinets & counter tops	1997	11,664	1,166	10	1,166		9,913	4
5	Roof	1998	178,417	8,921	20	8,921		66,907	5
6	Dry wall, blinds, flooring, paint, closets (Remodeling-Medicare Rooms)	1998	2,445	122	20	122		916	6
7	Plumbing, blinds, lighting (Remodeling - Medicare Rooms)	1998	384		10			384	7
8	Plumbing, paint, lumber (Remodeling-Medicare Rooms)	1998	834	122	10	83	(39)	623	8
9	Plumbing, carpeting, blinds, lumber (Remodeling-Medicare Rooms)	1998	3,548	694	10	355	(339)	2,663	9
10	Plumbing, shelving, paint, draperies, cabinets, wall coverings (Medicare R	1998	2,576	354	10	258	(96)	2,176	10
11	Parking lot improvements	1998	1,298	130	10	130		974	11
12									12
13	Building Improvements - per 1994 audit	1981	1,140		10			1,140	13
14	Building Improvements - per 1994 audit	1982	2,159		10			2,159	14
15	Building Improvements - per 1994 audit	1984	1,677		10			1,677	15
16									16
17	Landscaping	1999	4,080	204	20	204		1,326	17
18	Electrical, lighting (Remodeling - Medicare Rooms)	1999	295	30	10	30		193	18
19	Dry wall (Remodeling-Medicare Rooms)	1999	196	20	10	20		129	19
20	Closets (Remodeling-Medicare Rooms)	1999	1,474	211	10	211		1,370	20
21	Phone jacks, shelving, paint (Remodeling-Medicare Rooms)	1999	652	65	10	65		423	21
22	Cove base (Medicare room remodeling)	1999	77	8	10	8		51	22
23	Plumbing, gas line (Laundry Expansion)	1999	3,156	158	20	158		1,026	23
24	Concrete, roof, lumber, building materials (Laundry Expansion)	1999	7,063	353	20	353		2,295	24
25	Brick work (Laundry Expansion)	1999	4,553	227	20	227		1,478	25
26	Concrete, roof, gas line, building materials (Laundry Expansion)	1999	2,708	135	20	135		879	26
27	Air Conditioner Improvements	1999	677		5			677	27
28	Wallcoverings, hand rails, chair rails (Remodeling - Medicare Rooms)	2000	1,684	168	10	168		925	28
29	Drywall, wall coverings, paint (Remodeling - Medicare Rooms)	2000	2,056	206	10	206		1,132	29
30	Hardware supplies (Remodeling - Medicare Rooms)	2000	59	6	10	6		36	30
31	Wallcoverings, draperies, chair rails (Remodeling - Medicare Rooms)	2000	8,853	915	10	885	(30)	4,883	31
32	Wallcovering (Remodeling - Medicare Rooms)	2000	59	6	10	6		33	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 1,699,093	\$ 66,354		\$ 68,372	\$ 2,018	\$ 1,395,494	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

****Improvement type must be detailed in order for the cost report to be considered complete.**

XI. OWNERSHIP COSTS (continued) B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar								
1	3	4	5	6	7	8	9	
Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1 Totals from Page 12C, Carried Forward		\$ 2,504,382	\$ 114,812		\$ 116,945	\$ 2,133	\$ 1,502,070	1
2								2
3 Paint	2004	371	34	10	19	(15)	34	3
4 Window Coverings	2004	3,307	303	10	165	(138)	303	4
5 Wiring	2004	11,383	474	20	285	(189)	474	5
6 Garage Expansior	2005	373	11	20	9	(2)	11	6
7 Window Tint	2005	510	30	10	26	(4)	30	7
8 Rocks	2005	116	1	10	6	5	1	8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32
33								33
34 TOTAL (lines 1 thru 33)		\$ 2,520,442	\$ 115,665		\$ 117,455	\$ 1,790	\$ 1,502,923	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number: Lutheran Care Center

0025023

Report Period Beginning:

10/01/04

Ending:

09/30/05

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instruction

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 247,978	\$ 29,047	\$ 28,684	\$ (363)	5-7 years	\$ 236,200	71
72	Current Year Purchases	63,709	4,365	4,365		5-10 years	4,365	72
73	Fully Depreciated Assets	383,758				5-7 years	383,758	73
74								74
75	TOTALS	\$ 695,445	\$ 33,412	\$ 33,049	\$ (363)		\$ 624,323	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility use	2001 Dodge E250 van	2001	\$ 39,825	\$ 7,965	\$ 7,965		5	\$ 35,659	76
77	Facility use	1990 Oldsmobile wagon	2001	3,340				3	3,340	77
78	Facility use	Chevy Lumina	2004	5,675	1,135	1,135		5	1,735	78
79										79
80	TOTALS			\$ 48,840	\$ 9,100	\$ 9,100			\$ 40,734	80

E. Summary of Care-Related Asset

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 3,328,627	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 158,177	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 159,604	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 1,427	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,167,980	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Net Fixed Assets	\$	\$	\$	86
87	Luther Villas & Luther Terrace	1,529,437	45,067	421,815	87
88					88
89					89
90					90
91	TOTALS	\$ 1,529,437	\$ 45,067	\$ 421,815	91

G. Construction-in-Progress

	Description	Cost	
92	Building - Daycare	\$ 3,546	92
93			93
94			94
95		\$ 3,546	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

SEE ACCOUNTANTS' COMPILATION REPORT

** This must agree with Schedule V line 30, column f

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
 2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
 If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34. N/A
 This amount was calculated by dividing the total amount to be amortized
 by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO

16. Rental Amount for movable equipment: \$ \$ 1,439 Description: Dishwasher Lease - \$1,439

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18			<u>N/A</u>		18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:

Beginning
 Ending

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. /2006 \$
 13. /2007 \$
 14. /2008 \$

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility)

<p>1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?</p> <p><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p>It is the policy of this facility to only hire certified nurses aides</p> <p>If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.</p>	<p>2. CLASSROOM PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>COMMUNITY COLLEGE <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>	<p>3. CLINICAL PORTION:</p> <p>IN-HOUSE PROGRAM <input type="checkbox"/></p> <p>IN OTHER FACILITY <input type="checkbox"/></p> <p>HOURS PER CNA _____</p>
---	--	---

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wage (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefit.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefit.
(c) For in-house training programs only. Do not include fringe benefit.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities:

\$ _____

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.

		1	2	3	4	5	6	7	8		
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service	Cost	Units	Cost					
					1	Licensed Occupational Therapist	10A(1)	176 hrs	\$ 4,332		
2	Licensed Speech and Language Development Therapist	10A(1)	115 hrs	2,846					115	2,846	2
3	Licensed Recreational Therapist		hrs								3
4	Licensed Physical Therapist	10A(1,2)	2325 hrs	57,303			209	2,325	57,512		4
5	Physician Care		visits								5
6	Dental Care		visits								6
7	Work Related Program		hrs								7
8	Habilitation		hrs								8
9	Pharmacy	39(2)	# of prescripts				65,715		65,715		9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs								10
11	Academic Education		hrs								11
12	Exceptional Care Program										12
13	Other (specify):										13
14	TOTAL			\$ 64,481		\$	\$ 65,924	2,616	\$ 130,405		14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed
Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed
on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Lutheran Care Center
Provider #: 0025023
10/01/04 to 09/30/05

Schedule 16A

XIV. Special Services
Line 13 Other (specify):

<u>Service</u>	<u>Line Reference</u>	<u>Outside Practioner Units</u>	<u>Cost</u>	<u>Supplies</u>
----------------	---------------------------	-------------------------------------	-------------	-----------------

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 566,838	\$ 566,838	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 10,000)	419,189	419,189	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	19,365	19,365	6
7	Other Prepaid Expenses	17,324	17,324	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,022,716	\$ 1,022,716	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments	351,183	351,183	12
13	Land	63,710	63,900	13
14	Buildings, at Historical Cost	2,293,716	2,359,655	14
15	Leasehold Improvements, at Historical Cost	160,787	160,787	15
16	Equipment, at Historical Cost	739,807	744,285	16
17	Accumulated Depreciation (book methods)	(2,092,616)	(2,167,980)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization -			20
21	Organization & Pre-Operating Costs			21
22	Restricted Funds			22
23	Other Long-Term Assets (sp Mortgage Costs	6,208	6,208	23
24	Other(specify): Net F/A Villas & Terrace	1,111,168	1,038,374	24
25	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,633,963	\$ 2,556,412	25
	TOTAL ASSETS (sum of lines 10 and 24)	\$ 3,656,679	\$ 3,579,128	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 51,594	\$ 51,594	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	2,236	2,236	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	180,245	180,245	30
31	Accrued Taxes Payable (excluding real estate taxes)	16,168	16,168	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	2,915	2,915	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Employee Withholdings	3,793	3,793	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 256,951	\$ 256,951	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	230,435	230,435	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Deferred Revenue	118,512	118,512	43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 348,947	\$ 348,947	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 605,898	\$ 605,898	46
47	TOTAL EQUITY (page 18, line 24)	\$ 3,050,781	\$ 2,973,230	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 3,656,679	\$ 3,579,128	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 3,074,284	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 3,074,284	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(23,503)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (23,503)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 3,050,781	24 *

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 19

Facility Name & ID Number Lutheran Care Center

0025023

Report Period Beginning: 10/01/04

Ending:

09/30/05

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached

Note: This schedule should show gross revenue and expenses. Do not net revenue against expenses

1			
	Revenue	Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 2,911,145	1
2	Discounts and Allowances for all Levels	22,961	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 2,934,106	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	225,575	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 225,575	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursement		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	14,583	13
14	Non-Patient Meals	11,994	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	99,126	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory	10,487	19
20	Radiology and X-Ray		20
21	Other Medical Services	95,601	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 231,791	23
D. Non-Operating Revenue			
24	Contributions	77,679	24
25	Interest and Other Investment Income**	15,587	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 93,266	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Rental of Independent Living Units	409,348	28
28a	Miscellaneous Revenue	5,093	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 414,441	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 3,899,179	30

2			
	Expenses	Amount	
A. Operating Expenses			
31	General Services	813,404	31
32	Health Care	1,465,840	32
33	General Administration	962,601	33
B. Capital Expense			
34	Ownership	163,215	34
C. Ancillary Expense			
35	Special Cost Centers	465,062	35
36	Provider Participation Fee	52,560	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 3,922,682	40
41	Income before Income Taxes (line 30 minus line 40)**	(23,503)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (23,503)	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? Yes If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

**** Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number **Lutheran Care Center**

0025023

Report Period Beginning: 10/01/04

Ending:

09/30/05

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,698	2,061	\$ 48,384	\$ 23.48	1
2	Assistant Director of Nursing	1,804	2,162	45,850	21.21	2
3	Registered Nurses	3,183	4,375	84,022	19.21	3
4	Licensed Practical Nurses	12,721	18,057	259,996	14.40	4
5	CNAs & Orderlies	49,984	71,838	611,249	8.51	5
6	CNA Trainees					6
7	Licensed Therapist	2,374	2,616	64,481	24.65	7
8	Rehab/Therapy Aides	5,334	5,882	74,102	12.60	8
9	Activity Director	1,999	2,182	24,971	11.44	9
10	Activity Assistants	3,702	5,364	39,466	7.36	10
11	Social Service Worker	2,155	2,366	36,097	15.26	11
12	Dietician	1,716	1,973	26,976	13.67	12
13	Food Service Supervisor	1,817	2,133	23,313	10.93	13
14	Head Cook					14
15	Cook Helpers/Assistants	18,285	27,487	218,787	7.96	15
16	Dishwashers					16
17	Maintenance Worker	1,831	2,137	36,260	16.97	17
18	Housekeepers	8,716	11,621	81,576	7.02	18
19	Laundry	6,943	9,435	80,354	8.52	19
20	Administrator	1,807	2,009	58,183	28.96	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	2,018	2,219	34,604	15.59	23
24	Clerical	5,294	5,793	62,643	10.81	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health C: See Sch20A	5,480	6,118	84,804	13.86	32
33	Other(specify) <u>Independent Living</u>	12,002	14,252	125,692	8.82	33
34	TOTAL (lines 1 - 33)	150,863	202,080	\$ 2,121,810 *	\$ 10.50	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	129	\$ 5,837	1(3)	35
36	Medical Director	Monthly	2,400	9(3)	36
37	Medical Records Consultant	Monthly	1,500	10(3)	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	540	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	35	527	11(3)	44
45	Social Service Consultant	35	527	12(3)	45
46	Other(specify) _____				46
47	_____				47
48	_____				48
49	TOTAL (lines 35 - 48)	199	\$ 11,331		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses		N/A		51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

Lutheran Care Center
Provider #: 0025023
10/01/04 to 09/30/05

Schedule 20A

XVIII. A: STAFFING AND SALARY COSTS

Line 32: Other Health Care (specify)

	# of Hrs Actually Worked	# of Hrs Paid and Accrued	Total Salary & Wages	Average Hourly Wage
Care Plan Nurse	2,113	2,385	42,204	17.70
Quality Assurance Coordinator	1,528	1,721	24,507	14.24
Ward Clerk	1,839	2,012	18,093	8.99
	<u>5,480</u>	<u>6,118</u>	<u>84,804</u>	<u>13.86</u>

SEE ACCOUNTANTS' COMPILATION REPORT

XIX. SUPPORT SCHEDULES

A. Administrative Salaries: <table style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 30%;">Name</th> <th style="width: 20%;">Function</th> <th style="width: 10%;">Ownership %</th> <th style="width: 40%;">Amount</th> </tr> <tr> <td><u>Karen Hille</u></td> <td><u>Administrator</u></td> <td><u>0</u></td> <td style="text-align: right;">\$ <u>58,183</u></td> </tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr> <td colspan="3">TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)</td> <td style="text-align: right;">\$ <u>58,183</u></td> </tr> </table>			Name	Function	Ownership %	Amount	<u>Karen Hille</u>	<u>Administrator</u>	<u>0</u>	\$ <u>58,183</u>																					TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ <u>58,183</u>	D. Employee Benefits and Payroll Taxes: <table style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 60%;">Description</th> <th style="width: 40%;">Amount</th> </tr> <tr><td><u>Workers' Compensation Insurance</u></td><td style="text-align: right;">\$ <u>89,959</u></td></tr> <tr><td><u>Unemployment Compensation Insurance</u></td><td> </td></tr> <tr><td><u>FICA Taxes</u></td><td style="text-align: right;">145,312</td></tr> <tr><td><u>Employee Health Insurance</u></td><td style="text-align: right;">337,951</td></tr> <tr><td><u>Employee Meals</u></td><td> </td></tr> <tr><td><u>Illinois Municipal Retirement Fund (IMRF)*</u></td><td> </td></tr> <tr><td><u>Other Employee Benefits</u></td><td style="text-align: right;">15,764</td></tr> <tr><td><u>Employee Physicals</u></td><td style="text-align: right;">483</td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr> <td>TOTAL (agree to Schedule V, line 22, col.8)</td> <td style="text-align: right;">\$ <u>589,469</u></td> </tr> </table>			Description	Amount	<u>Workers' Compensation Insurance</u>	\$ <u>89,959</u>	<u>Unemployment Compensation Insurance</u>		<u>FICA Taxes</u>	145,312	<u>Employee Health Insurance</u>	337,951	<u>Employee Meals</u>		<u>Illinois Municipal Retirement Fund (IMRF)*</u>		<u>Other Employee Benefits</u>	15,764	<u>Employee Physicals</u>	483									TOTAL (agree to Schedule V, line 22, col.8)	\$ <u>589,469</u>	F. Dues, Fees, Subscriptions and Promotions: <table style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 60%;">Description</th> <th style="width: 40%;">Amount</th> </tr> <tr><td><u>IDPH License Fee</u></td><td style="text-align: right;">\$ <u>604</u></td></tr> <tr><td><u>Advertising: Employee Recruitment</u></td><td> </td></tr> <tr><td><u>Health Care Worker Background Check</u> (Indicate # of checks performed <u>25</u>)</td><td style="text-align: right;">400</td></tr> <tr><td><u>Life Services Network</u></td><td style="text-align: right;">3,608</td></tr> <tr><td><u>Various Licenses & Fees</u></td><td style="text-align: right;">2,924</td></tr> <tr><td><u>Various dues</u></td><td style="text-align: right;">265</td></tr> <tr><td><u>Promotional Advertising</u></td><td style="text-align: right;">2,747</td></tr> <tr><td><u>Yellow Page Advertising</u></td><td style="text-align: right;">228</td></tr> <tr><td> </td><td> </td></tr> <tr><td>Less: <u>Public Relations Expense</u></td><td style="text-align: right;">(100)</td></tr> <tr><td><u>Non-allowable advertising</u></td><td style="text-align: right;">(2,747)</td></tr> <tr><td><u>Yellow page advertising</u></td><td style="text-align: right;">(228)</td></tr> <tr> <td>TOTAL (agree to Sch. V, line 20, col. 8)</td> <td style="text-align: right;">\$ <u>7,701</u></td> </tr> </table>			Description	Amount	<u>IDPH License Fee</u>	\$ <u>604</u>	<u>Advertising: Employee Recruitment</u>		<u>Health Care Worker Background Check</u> (Indicate # of checks performed <u>25</u>)	400	<u>Life Services Network</u>	3,608	<u>Various Licenses & Fees</u>	2,924	<u>Various dues</u>	265	<u>Promotional Advertising</u>	2,747	<u>Yellow Page Advertising</u>	228			Less: <u>Public Relations Expense</u>	(100)	<u>Non-allowable advertising</u>	(2,747)	<u>Yellow page advertising</u>	(228)	TOTAL (agree to Sch. V, line 20, col. 8)	\$ <u>7,701</u>
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C. Professional Services: <table style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 30%;">Vendor/Payee</th> <th style="width: 20%;">Type</th> <th style="width: 50%;">Amount</th> </tr> <tr> <td><u>ADP</u></td> <td><u>Payroll Services</u></td> <td style="text-align: right;">\$ <u>17,337</u></td> </tr> <tr> <td><u>Taylor Law Offices</u></td> <td><u>Legal</u></td> <td style="text-align: right;">50</td> </tr> <tr> <td><u>Achieve</u></td> <td><u>Computer Consultant</u></td> <td style="text-align: right;">8,658</td> </tr> <tr> <td><u>Altschuler, Melvoin and Glasser</u></td> <td><u>Accounting</u></td> <td style="text-align: right;">26,716</td> </tr> <tr> <td><u>American Expr. Tax & Bus. Svcs.</u></td> <td><u>Accounting</u></td> <td style="text-align: right;">1,300</td> </tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr> <td>TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$2500 attach copy of invoices.)</td> <td> </td> <td style="text-align: right;">\$ <u>54,061</u></td> </tr> </table>			Vendor/Payee	Type	Amount	<u>ADP</u>	<u>Payroll Services</u>	\$ <u>17,337</u>	<u>Taylor Law Offices</u>	<u>Legal</u>	50	<u>Achieve</u>	<u>Computer Consultant</u>	8,658	<u>Altschuler, Melvoin and Glasser</u>	<u>Accounting</u>	26,716	<u>American Expr. Tax & Bus. Svcs.</u>	<u>Accounting</u>	1,300																TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$2500 attach copy of invoices.)		\$ <u>54,061</u>																																																										
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* Attach copy of IMRF notifications
 SEE ACCOUNTANTS' COMPILATION REPORT

**See instructions.

Lutheran Care Center
Provider #: 0025023
10/01/04 to 09/30/05

Schedule 21A

XIX. SUPPORT SCHEDULE

C. Professional Services

Total (agree to Schedule V, line 19, column 3) 0

Allocated from Management Company

Total (agree to Schedule V, line 19, column 8) 0

SEE ACCOUNTANTS' COMPILATION REPORT

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1			\$		\$	\$	\$	\$ N/A	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lutheran Care Center

0025023

Report Period Beginning:

10/01/04

Ending:

09/30/05

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount Life Services Network - \$3,608
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 7.5 yrs.
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. 19,888 Line 10(2)
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility IDPH license number of this related party and the date the present owners took over N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 52,560
This amount is to be recorded on line 42 of Schedule V
- (12) Are there any salary costs which have been allocated to more than one line on Schedule for an individual employee? No If YES, attach an explanation of the allocation

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services if the patient census listed on page 2, Section B No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these function
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount \$ 5,441
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel No
If YES, attach a complete explanation
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 0%
d. Have vehicle usage logs been maintained Adequate records have been maintained.
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? Yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: Altschuler, Melvoin & Glasser, LLP The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? Yes If no, please explain. N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? N/A
Attach invoices and a summary of services for all architect and appraisal fee

RECONCILIATION REPORT

04:01 PM 3/20/2006

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-398,400	equal to	-398,400	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	0	equal to	0	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	0	equal to	0	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	159,604	equal to	159,604	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	1,439	equal to	1,439	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages	64,481	equal to	0	0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	64,690	equal to	138,792	-74,102	FAILED	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	65,924	equal to	65,924	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	813,404	equal to	813,404	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	1,465,840	equal to	1,465,840	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administration	962,601	equal to	962,601	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	163,215	equal to	163,215	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	465,062	equal to	465,062	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	52,560	equal to	52,560	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	1,049,501	equal to	1,134,305	-84,804	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	64,481	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	64,437	equal to	64,437	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	36,097	equal to	36,097	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	269,076	equal to	269,076	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	36,260	equal to	36,260	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	81,576	equal to	81,576	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	80,354	equal to	80,354	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	58,183	equal to	58,183	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	97,247	equal to	97,247	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	2,121,810	equal to	2,121,810	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	5,837	< or = to	6,547	-710	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	2,400	< or = to	2,400	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	2,040	< or = to	2,907	-867	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	527	< or = to	974	-447	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	527	< or = to	527	0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	58,183	equal to	58,183	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other		equal to	0	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	54,061	equal to	54,061	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	589,469	equal to	589,469	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	7,701	equal to	7,701	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	5,451	equal to	5,451	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particp. Fees	52,560	equal to	52,560	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	0	< or = to	-298	298	FAILED	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	0	equal to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	3,102	equal to	3,102	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs		equal to	0	#VALUE!	#VALUE!	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	230,435	equal to	230,435	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	0	equal to	0	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	63,900	equal to	63,900	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	2,520,442	equal to	2,520,442	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	744,285	equal to	744,285	0	O.K.	Pg13 O22+L13	C. & D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	2,167,980	equal to	2,167,980	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	3,050,781	equal to	3,050,781	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	-23,503	equal to	-23,503	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to	0	0	O.K.	Pg22 F31-J31..1	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	3,656,679	equal to	3,656,679	0	O.K.	Pg17 H41		25	1	Pg17 S41	N/A	48	1

Lutheran Care Center
IDPA Comparative Data - Per Resident Day Cost
Year Ending 09/30/05

Enter your HSA # in next column
Census (Pulls from Page 2)

1

27,650

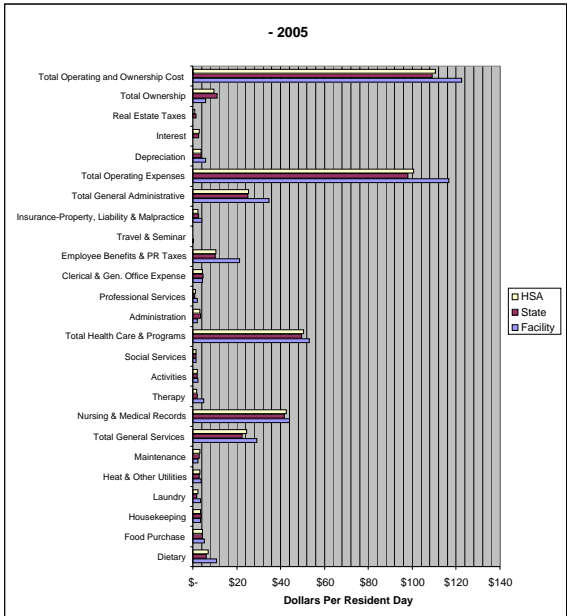
Cost Report Line	Description	Average Median Cost Per Day		Your Facility	State	HSA	IDPA LTC Profiles	Cost Report Line	Description	State-Wide	UN-INFLATED											10th %	90th %		
		HSA	HSA								HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA			HSA	
1	Dietary	10.77	6.10	7.02			1	Dietary	6.10	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70	4.13	9.81			
2	Food Purchase	5.18	4.31	4.47			2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	3.36	6.04			
3	Housekeeping	3.60	3.70	3.59			3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	2.48	5.80			
4	Laundry	3.48	1.85	2.23			4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	0.91	3.14			
5	Heat & Other Utilities	3.65	2.95	3.17			5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	2.05	4.25			
6	Maintenance	2.42	3.01	3.26			6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82	1.92	5.12			
8	Total General Services	29.11	22.58	24.49			8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73	17.57	31.51			
10	Nursing & Medical Records	44.13	41.83	42.52			10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	27.25	64.47			
10A	Therapy	5.02	2.10	1.86			10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	-	10.55			
11	Activities	2.43	1.91	2.18			11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	1.06	3.45			
12	Social Services	1.34	1.42	1.45			12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	0.58	3.00			
16	Total Health Care & Programs	53.01	49.48	50.39			16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	32.10	77.23			
17	Administration	2.10	3.36	3.33			17	Administration	3.33	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	1.71	7.21			
19	Professional Services	1.96	0.99	1.09			19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	0.07	3.44			
21	Clerical & Gen. Office Expense	4.51	4.79	4.32			21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	2.49	10.78			
22	Employee Benefits & PR Taxes	21.32	10.09	10.42			22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	6.33	19.34			
24	Travel & Seminar	0.20	0.08	0.10			24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	-	0.43			
26	Insurance-Property, Liability & Malpractice	4.16	2.58	2.47			26	Insurance-Property, liability & Malpractice	2.47	2.58	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	0.88	4.32			
28	Total General Administrative	34.66	24.94	25.31			28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	16.95	39.14			
29	Total Operating Expenses	116.78	98.06	100.77			29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71	69.40	142.56			
30	Depreciation	5.77	3.70	3.82			30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	1.01	8.43			
32	Interest	-	2.54	2.81			32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	-	11.53			
33	Real Estate Taxes	5.82	11.11	9.73			33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	-	4.85			
37	Total Ownership	122.61	110.50	111.11			37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	3.76	23.58			
											TOTAL OPERATING & OWNERSHIP CC											73.16	166.14		

Notes:

Your Facility data is from page 3, column 8 of your 2005 Medicaid cost report, divided by your annual census.

The Average Median Cost Per Day for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.

Notes:
Your Facility data is from page 3, column 8 of your 2005 Medicaid cost report, divided by your annual census.
The Average Median Cost Per Day for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



IDPA Comparative Data - Per Resident Day Cost
Year Ending

Enter your HSA # in next column
Census (Pulls from Page 2)

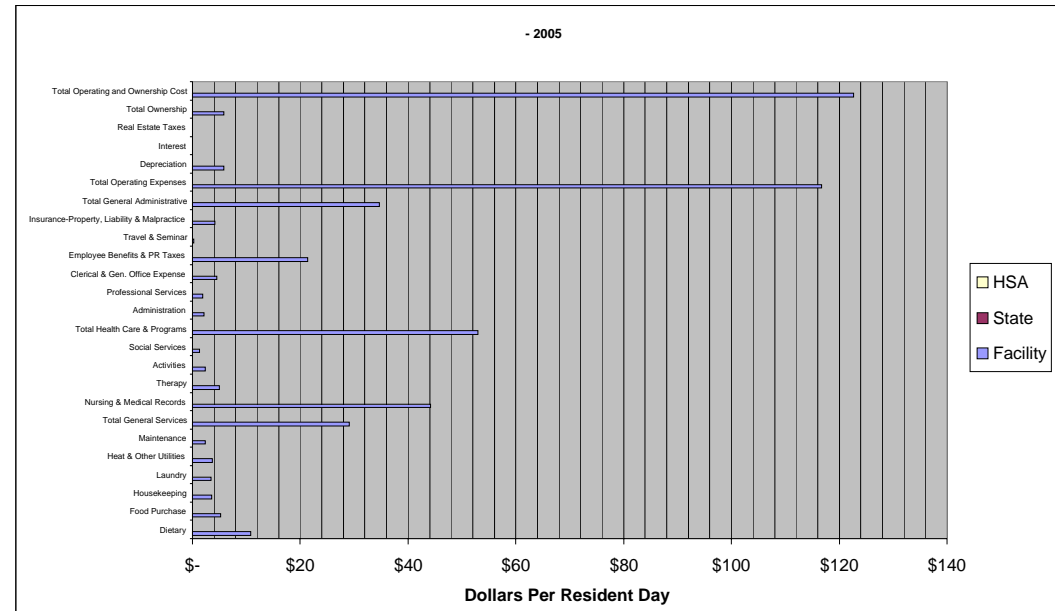
1
27,650

Cost Report Line	Description	2005	2004 Median		2004	2004 Median		2003	2003 Median		2002	2002 Median	
		Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA
1	Dietary	10.77	-	-	#DIV/0!	-	-	#DIV/0!	6.10	7.02	#DIV/0!	6.01	7.28
2	Food Purchase	5.18	-	-	#DIV/0!	-	-	#DIV/0!	4.31	4.47	#DIV/0!	4.27	4.52
3	Housekeeping	3.60	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.59	#DIV/0!	3.65	3.84
4	Laundry	3.48	-	-	#DIV/0!	-	-	#DIV/0!	1.85	2.23	#DIV/0!	1.90	2.15
5	Heat & Other Utilities	3.65	-	-	#DIV/0!	-	-	#DIV/0!	2.95	3.17	#DIV/0!	2.71	2.84
6	Maintenance	2.42	-	-	#DIV/0!	-	-	#DIV/0!	3.01	3.26	#DIV/0!	2.99	3.41
8	Total General Services	29.11	-	-	#DIV/0!	-	-	#DIV/0!	22.58	24.49	#DIV/0!	22.09	24.39
10	Nursing & Medical Records	44.13	-	-	#DIV/0!	-	-	#DIV/0!	41.83	42.52	#DIV/0!	40.68	42.79
10A	Therapy	5.02	-	-	#DIV/0!	-	-	#DIV/0!	2.10	1.86	#DIV/0!	1.85	1.90
11	Activities	2.43	-	-	#DIV/0!	-	-	#DIV/0!	1.91	2.18	#DIV/0!	1.88	2.12
12	Social Services	1.34	-	-	#DIV/0!	-	-	#DIV/0!	1.42	1.45	#DIV/0!	1.44	1.46
16	Total Health Care & Programs	53.01	-	-	#DIV/0!	-	-	#DIV/0!	49.48	50.39	#DIV/0!	47.55	50.19
17	Administration	2.10	-	-	#DIV/0!	-	-	#DIV/0!	3.36	3.33	#DIV/0!	3.39	3.49
19	Professional Services	1.96	-	-	#DIV/0!	-	-	#DIV/0!	0.99	1.09	#DIV/0!	0.98	1.00
21	Clerical & Gen. Office Expense	4.51	-	-	#DIV/0!	-	-	#DIV/0!	4.79	4.32	#DIV/0!	4.58	4.07
22	Employee Benefits & PR Taxes	21.32	-	-	#DIV/0!	-	-	#DIV/0!	10.09	10.42	#DIV/0!	9.63	10.11
24	Travel & Seminar	0.20	-	-	#DIV/0!	-	-	#DIV/0!	0.08	0.10	#DIV/0!	0.09	0.12
26	Insurance-Property, Liability & Malpractice	4.16	-	-	#DIV/0!	-	-	#DIV/0!	2.58	2.47	#DIV/0!	2.19	1.93
28	Total General Administrative	34.66	-	-	#DIV/0!	-	-	#DIV/0!	24.94	25.31	#DIV/0!	23.47	23.64
29	Total Operating Expenses	116.78	-	-	#DIV/0!	-	-	#DIV/0!	98.06	100.77	#DIV/0!	94.39	99.26
30	Depreciation	5.77	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.82	#DIV/0!	3.53	3.13
32	Interest	-	-	-	#DIV/0!	-	-	#DIV/0!	2.54	2.81	#DIV/0!	2.73	2.84
33	Real Estate Taxes	-	-	-	#DIV/0!	-	-	#DIV/0!	1.38	0.92	#DIV/0!	1.30	0.77
37	Total Ownership	5.82	-	-	#DIV/0!	-	-	#DIV/0!	11.11	9.73	#DIV/0!	11.44	9.19
	Total Operating and Ownership Cost	122.61	-	-	#DIV/0!	-	-	#DIV/0!	110.50	110.50	#DIV/0!	105.83	108.45

Notes:

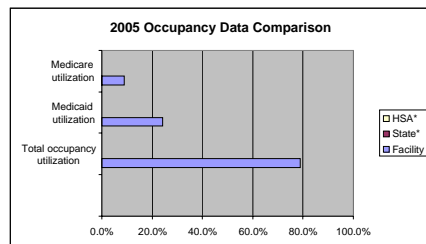
Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

The 2001 & 2002 Median Cost Per Day, for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



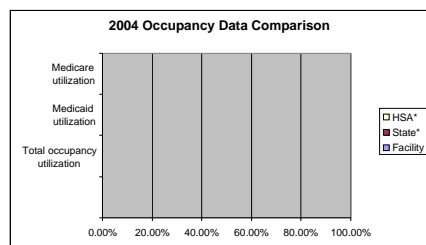
2005

	Your	State*	HSA*
	Facility		
Total occupancy utilization	78.91%	0.00%	0.00%
Medicaid utilization	24.25%	0.00%	0.00%
Medicare utilization	8.85%	0.00%	0.00%
Private pay percent utilization	45.81%	N/A	N/A
Capacity in Patient Days	35,040	N/A	N/A
Census days of service provided	27,650	N/A	N/A



2004

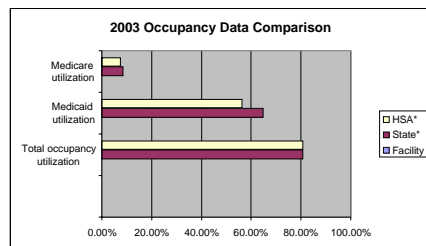
	Your	State*	HSA*
	Facility		
Total occupancy utilization	#DIV/0!	0.00%	0.00%
Medicaid utilization		0.00%	0.00%
Medicare utilization		0.00%	0.00%
Private pay percent utilization	N/A	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A



* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

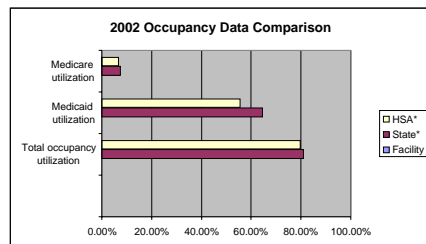
2003

	Your	State*	HSA*
	Facility		
Total occupancy utilization	#DIV/0!	80.80%	80.80%
Medicaid utilization		64.80%	56.40%
Medicare utilization		8.50%	7.50%
Private pay percent utilization	N/A	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A

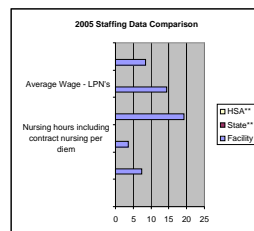


2002

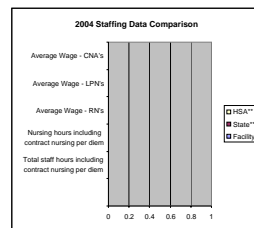
	Your	State*	HSA*
	Facility		
Total occupancy utilization	#DIV/0!	80.90%	79.60%
Medicaid utilization		64.50%	55.50%
Medicare utilization		7.40%	6.80%
Private pay percent utilization	N/A	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A



2005			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	7.31	0.00	0.00
Nursing hours including contract nursing per diem	3.56	0.00	0.00
Average Wage - RN's	19.21	0.00	0.00
Average Wage - LPN's	14.4	0.00	0.00
Average Wage - CNA's	8.51	0.00	0.00

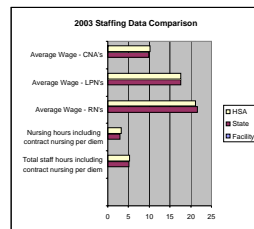


2004			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	0.00	0.00	
Nursing hours including contract nursing per diem	0.00	0.00	
Average Wage - RN's	0.00	0.00	
Average Wage - LPN's	0.00	0.00	
Average Wage - CNA's	0.00	0.00	

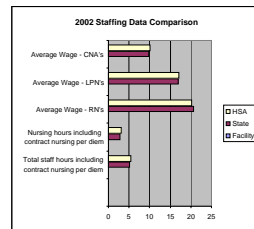


** State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

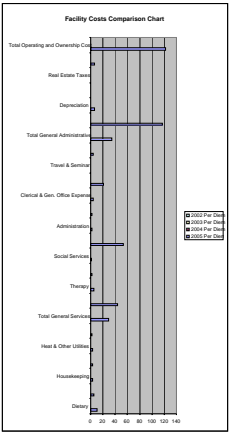
2003			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.10	5.30	
Nursing hours including contract nursing per diem	2.90	3.20	
Average Wage - RN's	21.56	21.14	
Average Wage - LPN's	17.64	17.65	
Average Wage - CNA's	9.91	10.11	



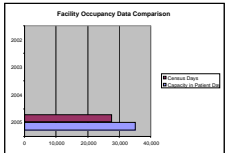
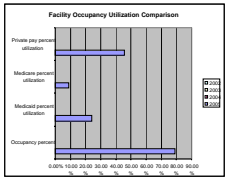
2002			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.20	5.50	
Nursing hours including contract nursing per diem	2.80	3.10	
Average Wage - RN's	20.69	20.12	
Average Wage - LPN's	16.89	17.04	
Average Wage - CNA's	9.73	10.05	



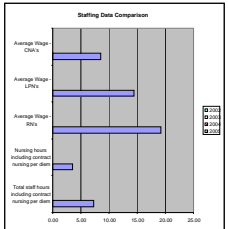
Cost Report Line	Account	Year 2004	Year 2005	Year 2006	Year 2007
		Facility	Facility	Facility	Facility
		2004	2005	2006	2007
		Per Bed	Per Bed	Per Bed	Per Bed
1	Stony	60.77	4500/01	4500/01	4500/01
2	Food Purchase	3.18	4500/01	4500/01	4500/01
3	Housekeeping	3.66	4500/01	4500/01	4500/01
4	Laundry	1.88	4500/01	4500/01	4500/01
5	Heat & Other Utilities	3.45	4500/01	4500/01	4500/01
6	Maintenance	2.42	4500/01	4500/01	4500/01
8	Total General Services	59.31	4500/01	4500/01	4500/01
10	Nursing & Medical Records	68.13	4500/01	4500/01	4500/01
10A	Therapy	3.02	4500/01	4500/01	4500/01
11	Activities	1.41	4500/01	4500/01	4500/01
12	Social Services	1.34	4500/01	4500/01	4500/01
16	Total Health Care & Programs	52.01	4500/01	4500/01	4500/01
17	Administration	2.39	4500/01	4500/01	4500/01
19	Professional Services	1.94	4500/01	4500/01	4500/01
21	Child & Gen. Office Expense	4.51	4500/01	4500/01	4500/01
22	Employee Benefits & FR Taxes	24.22	4500/01	4500/01	4500/01
24	Travel & Lodging	0.26	4500/01	4500/01	4500/01
26	Insurance-Property, Liability & Malpractice	4.34	4500/01	4500/01	4500/01
26	Total General Administration	34.46	4500/01	4500/01	4500/01
29	Total Operating Expenses	156.79	4500/01	4500/01	4500/01
30	Depreciation	5.77	4500/01	4500/01	4500/01
32	Interest	-	4500/01	4500/01	4500/01
33	Real Estate Taxes	-	4500/01	4500/01	4500/01
37	Total Ownership	5.82	4500/01	4500/01	4500/01
Total Operating and Ownership Cost		122.41	4500/01	4500/01	4500/01



	Facility 2004	Facility 2005	Facility 2006	Facility 2007
Occupancy percent	78.91%	4500/01	4500/01	4500/01
Medicare percent utilization	24.20%	0.00%	0.00%	0.00%
Medicaid percent utilization	6.81%	0.00%	0.00%	0.00%
Private pay percent utilization	45.87%	0.00%	0.00%	0.00%
Capacity in Patient Days	38,040	0	0	0
Census Days	37,680	0	0	0



	Facility 2005	Facility 2006	Facility 2007	Facility 2008
Total staff hours including contract nursing per day	7.31	0.00	0.00	0.00
Nursing hours including contract nursing per day	3.36	0.00	0.00	0.00
Average Wage- BSN	19.21	0.00	0.00	0.00
Average Wage- LPN	14.40	0.00	0.00	0.00
Average Wage- CNNA	8.21	0.00	0.00	0.00



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjustments	Adjusted Total
1. Dietary	269,076	22,061	6,547	297,684	0	297,684	0	297,684
2. Food Purchase	0	151,873	0	151,873	0	151,873	(8,600)	143,273
3. Housekeeping	81,576	18,082	0	99,658	0	99,658	0	99,658
4. Laundry	80,354	15,856	0	96,210	0	96,210	0	96,210
5. Heat and Other Utilities	0	0	101,029	101,029	0	101,029	0	101,029
6. Maintenance	36,260	3,094	27,596	66,950	0	66,950	0	66,950
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	467,266	210,966	135,172	813,404	0	813,404	(8,600)	804,804
9. Medical Director	0	0	2,400	2,400	0	2,400	0	2,400
10. Nursing & Medical Records	1,134,305	83,017	2,907	1,220,229	0	1,220,229	0	1,220,229
10a. Therapy	138,583	209	0	138,792	0	138,792	0	138,792
11. Activities	64,437	1,844	974	67,255	0	67,255	0	67,255
12. Social Services	36,097	540	527	37,164	0	37,164	0	37,164
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	1,373,422	85,610	6,808	1,465,840	0	1,465,840	0	1,465,840
17. Administrative	58,183	0	0	58,183	0	58,183	0	58,183
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	54,061	54,061	0	54,061	0	54,061
20. Fees, Subscriptions & Promotion	0	0	10,776	10,776	0	10,776	(3,075)	7,701
21. Clerical & General Office	97,247	5,853	22,515	125,615	0	125,615	(836)	124,779
22. Employee Benefits & Payroll	0	0	589,767	589,767	0	589,767	(298)	589,469
23. Inservice Training & Education	0	0	0	0	0	0	0	0
24. Travel and Seminar	0	0	5,451	5,451	0	5,451	0	5,451
25. Other Admin. Staff Trans	0	0	3,780	3,780	0	3,780	0	3,780
26. Insurance-Prop.Liab.Malpractice	0	0	114,968	114,968	0	114,968	0	114,968
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	155,430	5,853	801,318	962,601	0	962,601	(4,209)	958,392
29. Total General Administrative	1,996,118	302,429	943,298	3,241,845	0	3,241,845	(12,809)	3,229,036
30. Depreciation	0	0	158,177	158,177	0	158,177	1,427	159,604
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	3,290	3,290	0	3,290	(3,290)	0
33. Real Estate	0	0	309	309	0	309	(309)	0
34. Rent - Facility & Grounds	0	0	0	0	0	0	0	0
35. Rent - Equipment & Vehicles	0	0	1,439	1,439	0	1,439	0	1,439
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	163,215	163,215	0	163,215	(2,172)	161,043
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	65,715	0	65,715	0	65,715	0	65,715
40. Barber and Beauty Shop	0	0	15,928	15,928	0	15,928	0	15,928
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	52,560	52,560	0	52,560	0	52,560
43. Other (specify):*	125,692	31,974	225,753	383,419	0	383,419	(383,419)	0
44. Total Special Cost Ce	125,692	97,689	294,241	517,622	0	517,622	(383,419)	134,203
45. Grand Total	2,121,810	400,118	1,400,754	3,922,682	0	3,922,682	(398,400)	3,524,282

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	566,838	566,838
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Receivable	419,189	419,189
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	19,365	19,365
7. Other Prepaid Expenses	17,324	17,324
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	0	0
10. Total current assets	1,022,716	1,022,716
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	351,183	351,183
13. Land	63,710	63,900
14. Buildings, at Historical Cost	2,293,716	2,359,655
15. Leasehold Improvements, Historical Cost	160,787	160,787
16. Equipment, at Historical Cost	739,807	744,285
17. Accumulated Depreciation (book methods)	-2,092,616	-2,167,980
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	6,208	6,208
23. other (specify):	1,111,168	1,038,374
24. Total Long-Term Assets	2,633,963	2,556,412
25. Total Assets	3,656,679	3,579,128
CURRENT LIABILITIES		
26. Accounts Payable	51,594	51,594
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	2,236	2,236
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	180,245	180,245
31. Accrued Taxes Payable	16,168	16,168
32. Accrued Real Estate Taxes	0	0
33. Accrued Interest Payable	2,915	2,915
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	3,793	3,793
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	256,951	256,951
LONG TERM LIABILITES		
39. Long-Term Notes Payable	230,435	230,435
40. Mortgage Payable	0	0
41. Bonds Payable	0	0
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	118,512	118,512
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	348,947	348,947
46. Total Liabilities	605,898	605,898
47. Total Equity	3,050,781	2,973,230
48. Total Liabilities and Equity	3,656,679	3,579,128

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	2,911,145
2. Discounts and Allowances for all Levels	22,961
Subtotal - Inpatient Care	2,934,106
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	225,575
7. Oxygen	0
Subtotal - Ancillary Revenue	225,575
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	14,583
14. Non-Patient Meals	11,994
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	99,126
18. Sale of Supplies to Non-Patients	0
19. Laboratory	10,487
20. Radiology and X-Ray	0
21. Other Medical Services	95,601
22. Laundry	0
Subtotal - Other Operating Revenue	231,791
24. Contributions	77,679
25. Interest and Other Investments Income	15,587
Subtotal - Non-Operating Revenue	93,266
27. Other Revenue (specify):	414,441
28. Other Revenue (specify):	0
Subtotal - Other Revenue	414,441
30. Total Revenue	3,899,179
31. General Services	813,404
32. Health Care	1,465,840
33. General Administration	962,601
34. Ownership	163,215
35. Special Cost Centers	465,062
35. Provider Participation Fee	52,560
37. Other	0
40. Total Expenses	3,922,682
41. Income Before Income Taxes	-23,503
42. Income Taxes	0
43. Net Income or Loss for the Year	-23,503

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LTC Median Per Diem Cost by HSA - 2004 Cost Reports
2005 (Run June 1, 2004)

UN-INFLATED

[illegible]

2005 - Average Wage Data Table

[illegible]

2005 - Staffing and Occupancy Data

[illegible]

2004 Costs

2004
Census

Cost Report	
<u>Line</u>	<u>Description</u>
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	TOTAL GENERAL SERVICES
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	TOTAL HEALTH CARE & PROGRAMS
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	TOTAL GENERAL ADMINISTRATIVE
29	TOTAL OPERATING EXPENSES
30	Depreciation
32	Interest
33	Real Estate Taxes
37	TOTAL OWNERSHIP
	TOTAL OPERATING & OWNERSHIP COST

LTC Median Per Diem Cost by HSA - 2004 Cost Reports
2004 (Run June 1, 2004)

UN-INFLATED

[illegible]

	2004 Costs	2004 Census
Cost Report		
<u>Line</u>	<u>Description</u>	
1	Dietary	
2	Food Purchase	
3	Housekeeping	
4	Laundry	
5	Heat & Other Utilities	
6	Maintenance	
8	TOTAL GENERAL SERVICES	
10	Nursing & Medical Records	
10A	Therapy	
11	Activities	
12	Social Services	
16	TOTAL HEALTH CARE & PROGRAMS	
17	Administration	
19	Professional Services	
21	Clerical & Gen. Office Expense	
22	Employee Benefits & PR Taxes	
24	Travel & Seminar	
26	Insurance-Property, liability & Malpractice	
28	TOTAL GENERAL ADMINISTRATIVE	
29	TOTAL OPERATING EXPENSES	
30	Depreciation	
32	Interest	
33	Real Estate Taxes	
37	TOTAL OWNERSHIP	
	TOTAL OPERATING & OWNERSHIP COST	

2004 - Average Wage Data Table

[illegible]

2004 - Staffing and Occupancy Data

[illegible]

IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2003 Cost Reports
2003 (Run June 1, 2004)

UN-INFLATED

Cost Report		State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA		
<u>Line</u>	<u>Description</u>		1	2	3	4	5	6	7	8	9	10	11		<u>10th %</u>	<u>90th %</u>
1	Dietary	6.10	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70		4.13	9.81
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11		3.36	6.04
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61		2.48	5.80
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13		0.91	3.14
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95		2.05	4.25
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82		1.92	5.12
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73		17.57	31.51
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15		27.25	64.47
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24		-	10.55
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54		1.06	3.45
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27		0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49		32.10	77.23
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17		1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77		0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25		2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08		6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07		-	0.43
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61		0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93		16.95	39.14
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71		69.40	142.56
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38		1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50		-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11		-	4.85
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39		3.76	23.58
	TOTAL OPERATING & OWNERSHIP COST	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10		73.16	166.14

2003
Census

2003 Costs

<u>Line</u>	<u>Description</u>
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	TOTAL GENERAL SERVICES
10	Nursing & Medical Records
10A	Therapy
11	Activities
12	Social Services
16	TOTAL HEALTH CARE & PROGRAMS
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	TOTAL GENERAL ADMINISTRATIVE
29	TOTAL OPERATING EXPENSES
30	Depreciation
32	Interest
33	Real Estate Taxes
37	TOTAL OWNERSHIP
	TOTAL OPERATING & OWNERSHIP COST

2003 - Average Wage Data Table

	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
		1	2	3	4	5	6	7	8	9	10	11	
Total staff hours including contract nurses per diem	5.10	5.30	5.30	5.00	5.30	5.10	4.90	4.90	4.90	5.10	5.30	5.30	
Nursing hours including contract nurses per diem	2.90	3.20	3.10	3.10	3.10	3.00	2.70	2.70	2.70	3.00	3.20	3.10	
RN	21.56	21.14	19.99	18.79	19.99	16.66	24.55	24.55	24.55	22.85	21.14	20.33	
LPN	17.64	17.65	16.41	14.79	16.41	13.36	20.23	20.23	20.23	18.67	17.65	16.45	
CNA	9.91	10.11	9.89	9.19	9.89	8.28	10.44	10.44	10.44	10.54	10.11	9.76	
DON	27.82	26.67	24.49	23.07	24.49	20.82	33.29	33.29	33.29	29.65	26.67	24.62	
ADON	24.39	22.67	21.12	19.67	21.12	18.73	27.45	27.45	27.45	26.14	22.67	22.50	

2003 - Staffing and Occupancy Data

	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
		1	2	3	4	5	6	7	8	9	10	11	
Average Occupancy	80.80%	80.80%	80.60%	79.90%	80.60%	75.20%	82.00%	82.00%	82.00%	81.60%	80.80%	77.30%	
Medicaid Utilization	64.80%	56.40%	57.70%	59.60%	57.70%	62.80%	70.00%	70.00%	70.00%	64.30%	56.40%	59.30%	
Medicare Utilization	8.50%	7.50%	7.50%	7.70%	7.50%	8.70%	9.10%	9.10%	9.10%	9.30%	7.50%	8.00%	

IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2002 Cost Reports
2002 (Run June 1, 2004)

UN-INFLATED

Report		State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA		
Line	Description	1	2	3	4	5	6	7	8	9	10	11	10th %	90th %
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	4.13	3.89	3.84	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.67	1.58	2.15	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.67	2.72	2.84	2.73	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	3.16	2.90	3.41	2.92	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.96	43.84	42.79	41.16	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.23	2.10	2.12	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.61	1.32	1.46	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	50.57	52.75	50.19	47.76	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.39	3.20	3.49	3.54	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.19	1.00	0.72	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	5.75	4.19	4.07	4.31	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	10.26	9.30	10.11	8.44	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.06	0.03	0.12	0.09	-
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.46	2.40	1.93	2.03	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	25.17	23.10	23.64	21.93	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	99.35	97.86	99.26	91.33	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	4.18	3.94	3.13	3.04	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	4.55	2.14	2.84	1.54	-
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	3.17	1.29	0.77	1.03	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	15.35	11.40	9.19	10.00	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	114.70	109.26	108.45	101.30	163.08

Cost Report														
Line	Description													
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	4.13	3.89	3.84	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.58	2.15	2.23	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.72	2.84	2.73	1.89	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	2.90	3.41	2.92	1.95	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.84	42.79	41.16	26.11	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.23	2.10	2.12	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.61	1.32	1.46	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	52.75	50.19	47.76	31.31	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.39	3.20	3.49	1.65	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.19	1.00	0.07	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	5.75	4.19	4.07	2.36	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	9.30	10.11	8.44	6.22	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.06	0.12	0.09	-	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.46	1.93	2.03	0.83	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	23.10	23.64	21.93	16.13	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	97.86	99.26	91.33	67.15	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	3.94	3.13	3.04	0.73	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	2.14	2.84	1.54	-	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	3.17	1.29	0.77	-	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	11.40	9.19	10.00	3.55	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	109.26	108.45	101.30	70.70	163.08

2002 - Average Wage Data Table

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
Line	1	2	3	4	5	6	7	8	9	10	11
Total staff hours including contract nursing per diem	5.20	5.50	5.40	5.00	5.40	5.10	5.00	5.00	4.90	5.50	5.30
Nursing hours including contract nurses per diem	2.80	3.10	3.10	3.00	3.10	2.90	2.60	2.60	2.60	3.10	3.00
RN	20.69	20.12	19.18	18.37	19.18	16.06	23.49	23.49	23.49	21.31	19.45
LPN	16.89	17.04	15.72	14.33	15.72	12.75	19.39	19.39	19.39	17.96	15.69
CNA	9.73	10.05	9.65	9.09	9.65	8.08	10.28	10.28	10.28	10.39	9.62
DON	26.38	24.75	22.98	22.48	22.98	20.02	31.78	31.78	31.78	28.86	23.68
ADON	23.27	21.44	20.51	18.93	20.51	17.26	26.34	26.34	26.34	24.33	21.27

2002 - Staffing and Occupancy Data

	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	
		1	2	3	4	5	6	7	8	9	10	11
Average Occupancy	80.90%	79.60%	81.90%	80.30%	81.90%	75.30%	82.20%	82.20%	82.20%	82.00%	79.60%	76.60%
Medicaid Utilization	64.50%	55.50%	56.10%	58.50%	56.10%	63.30%	69.90%	69.90%	69.90%	66.70%	55.50%	60.90%
Medicare Utilization	7.40%	6.80%	7.20%	6.10%	7.20%	7.40%	7.70%	7.70%	7.70%	8.20%	6.80%	7.00%